

SENATE RECORD VOTE ANALYSIS

105th Congress
1st Session

Vote No. 133

June 26, 1997, 11:26 am
Page S-6401 Temp. Record

TAXPAYER RELIEF ACT/Capital Gains-IRA Tax Cut Sunsets

SUBJECT: Taxpayer Relief Act of 1997 . . . S. 949. Dorgan motion to waive the Budget Act for the consideration of the Dorgan motion to refer with instructions.

ACTION: MOTION REJECTED, 34-64

SYNOPSIS: As reported, S. 949, the Taxpayer Relief Act of 1997, will provide net tax relief of \$76.8 billion over 5 years and \$238 billion over 10 years. The cost will be more than offset by the economic dividend (\$355 billion over 10 years) that will result from balancing the budget in fiscal year (FY) 2002. This bill will enact the largest tax cut since 1981 and the first tax cut since 1986. It will give cradle-to-grave tax relief to Americans: it will give a \$500-per-child tax credit, education tax relief, savings and investment tax relief, retirement tax relief, and estate tax relief. Over the first 5 years, approximately three-fourths of the benefits will go to Americans earning \$75,000 or less. It will eliminate a third of the increased tax burden imposed by the 1993 Clinton tax hike, which was the largest tax hike in history.

The Dorgan motion to refer with instructions would refer the bill to the Budget Committee with instructions for it to report back within 9 calendar days of session with an amendment "providing for a mechanism to sunset temporarily" the Individual Retirement Account (IRA) and capital gains tax reductions in any fiscal year (FY) after 2002 if the Congressional Budget Office (CBO) reported that the revenues lost due to this bill's provisions exceeded projections and the Treasury Department reported that there had been a deficit in the previous year.

Debate on a debatable motion to a reconciliation bill is limited to 1 hour. Debate was further limited by unanimous consent. After debate, Senator Roth raised the points of order that the amendment violated sections 305 and 306 of the Budget Act. Senator Dorgan then moved to waive the Budget Act for the consideration of the amendment. Generally, those favoring the motion to waive favored the amendment; those opposing the motion to waive opposed the amendment.

NOTE: A three-fifths majority (60) vote of the Senate is required to waive the Budget Act. Following the failure of the motion to waive, the point of order was upheld and the amendment thus fell.

(See other side)

YEAS (34)		NAYS (64)			NOT VOTING (2)	
Republicans (0 or 0%)	Democrats (34 or 76%)	Republicans (53 or 100%)	Democrats (11 or 24%)		Republicans (2)	Democrats (0)
Akaka	Inouye	Abraham	Hutchinson	Baucus	D'Amato- ²	
Biden	Johnson	Allard	Hutchison	Breaux	Roberts- ²	
Bingaman	Kennedy	Ashcroft	Inhofe	Bryan		
Boxer	Kerry	Bennett	Jeffords	Cleland		
Bumpers	Kohl	Bond	Kempthorne	Graham		
Byrd	Lautenberg	Brownback	Kyl	Kerrey		
Conrad	Leahy	Burns	Lott	Landrieu		
Daschle	Levin	Campbell	Lugar	Lieberman		
Dodd	Moseley-Braun	Chafee	Mack	Mikulski		
Dorgan	Murray	Coats	McCain	Moynihan		
Durbin	Reed	Cochran	McConnell	Rockefeller		
Feingold	Reid	Collins	Murkowski			
Feinstein	Robb	Coverdell	Nickles			
Ford	Sarbanes	Craig	Roth			
Glenn	Torricelli	DeWine	Santorum			
Harkin	Wellstone	Domenici	Sessions			
Hollings	Wyden	Enzi	Shelby			
		Faircloth	Smith, Bob			
		Frist	Smith, Gordon			
		Gorton	Snowe			
		Gramm	Specter			
		Grams	Stevens			
		Grassley	Thomas			
		Gregg	Thompson			
		Hagel	Thurmond			
		Hatch	Warner			
		Helms				

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

Those favoring the motion to waive contended:

This motion to refer will set up an automatic process to keep the budget in balance after 2002. If the tax cuts for wealthier Americans that are in this bill, which are small at first but which balloon in the outyears, start causing the country to run deficits again, they should be repealed temporarily to get the budget back into balance. The alternatives, cutting spending or allowing deficit spending, are unacceptable. We urge Senators to support this motion.

Those opposing the motion to waive contended:

It took months of negotiations but Republicans were finally able to get the Clinton Administration and congressional Democrats to agree in the budget deal that any tax cuts that will be given will be permanent, not temporary. Republicans, and a few Democrats for that matter, are determined to reduce the size of the Federal Government. Real reform is not possible if taxes, and the Government's share of the economy, are not cut. The Dorgan motion to refer would renege on that deal. It would present only one option if the amount of tax relief provided turned out to be more than estimated and the deficit recurred--it would eliminate tax cuts. The Dorgan amendment is clearly a deal-breaker in favor of tax-and-spend big government. We urge our colleagues not to waive the Budget Act for its consideration.